

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA

Rashaad Thomas,)	
)	
Plaintiff,)	
)	Civil Action No. 8:23-cv-4264-BHH
v.)	
)	
Department of Treasury, Internal)	
Revenue Service,)	
)	<u>ORDER</u>
)	
Defendants.)	
_____)	

This matter is before the Court upon Plaintiff Rashaad Thomas's pro se ("Plaintiff") complaint. In accordance with 28 U.S.C. § 636(b)(1)(B) and Local Civil Rule 73.02(B)(2)(d), D.S.C., the matter was referred to a United States Magistrate Judge for preliminary review.

In orders dated September 14, 2023, and October 17, 2023, Magistrate Judge Kevin F. McDonald directed Plaintiff to bring his case into proper form for judicial screening. (See ECF Nos. 9, 14.) Plaintiff complied with the orders, and the case is in proper form, and on November 21, 2023, the Magistrate Judge reviewed the complaint and issued a report and recommendation ("Report"), outlining the issues and recommending that the Court summarily dismiss Plaintiff's complaint with prejudice, without further leave to amend, and without issuance and service of process. Attached to the Magistrate Judge's Report was a notice advising Plaintiff of the right to file written objections to the Report within fourteen days of being served with a copy. To date, no objections have been filed.

The Magistrate Judge makes only a recommendation to the Court. The recommendation has no presumptive weight, and the responsibility to make a final

determination remains with the Court. *Mathews v. Weber*, 423 U.S. 261 (1976). The Court is charged with making a *de novo* determination only of those portions of the Report to which specific objections are made, and the Court may accept, reject, or modify, in whole or in part, the recommendation of the Magistrate Judge, or recommit the matter to the Magistrate Judge with instructions. 28 U.S.C. § 636(b)(1). In the absence of specific objections, the Court reviews the matter only for clear error. See *Diamond v. Colonial Life & Accident Ins. Co.*, 416 F.3d 310, 315 (4th Cir. 2005) (stating that “in the absence of a timely filed objection, a district court need not conduct a *de novo* review, but instead must ‘only satisfy itself that there is no clear error on the face of the record in order to accept the recommendation.’”) (quoting Fed. R. Civ. P. 72 advisory committee’s note).

Here, because no objections to the Report have been filed, the Court has reviewed the record, the applicable law, and the findings and recommendations of the Magistrate Judge for clear error. After review, the Court finds no clear error and agrees with the Magistrate Judge’s analysis. Accordingly, the Court hereby adopts and incorporates the Magistrate Judge’s Report (ECF No. 19), and the Court summarily dismisses Plaintiff’s complaint with prejudice, without further leave to amend, and without issuance and service of process. See *Britt v. DeJoy*, 49 F.4th 790 (4th Cir. 2022) (noting that “when a district court dismisses a complaint or all claims without providing leave to amend . . . the order dismissing the complaint is final and appealable”).

IT IS SO ORDERED.

/s/Bruce H. Hendricks
United States District Judge

December 11, 2023
Charleston, South Carolina